

IN THE SPECIFICATION

Please amend the paragraph at page 5, lines 4-14 as follows:

A¹ According to an aspect of the present invention, there is provided a semiconductor device comprising a first semiconductor layer formed above a first region of a supporting substrate with a buried oxide layer disposed therebetween, and a second semiconductor layer formed on a second region of the supporting substrate, wherein an interface between the supporting substrate and the semiconductor layer is placed in substantially the same depth position as the undersurface of the buried oxide layer or in a position deeper than the buried oxide layer.

Please delete the paragraph at page 5, lines 15-26 as follows:

According to an aspect of the present invention, there is provided a semiconductor device manufacturing method comprising selectively removing portions of a buried oxide layer and first semiconductor layer on an SOI substrate having the first semiconductor layer formed above a semiconductor substrate with the buried oxide layer disposed therebetween and exposing part of the semiconductor substrate, removing an exposed region of the semiconductor substrate in a depth direction, and burying a second semiconductor region in the region from which part of the semiconductor substrate has been removed in the depth direction.

Please delete the paragraph at page 5, line 27 to page 6, line 12 as follows:

According to another aspect of the present invention, there is provided a semiconductor device manufacturing method comprising selectively removing portions of a buried oxide layer and first semiconductor layer on an SOI substrate having the first semiconductor layer formed above a semiconductor substrate with the buried oxide layer disposed therebetween, forming a sidewall protection film on a sidewall of the first semiconductor layer, removing a portion of the remaining buried oxide layer and exposing

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~~the surface of the semiconductor substrate, and forming a second semiconductor layer on the exposed surface of the semiconductor substrate.~~